

Instructions for completing the 2014 BARS A Report

Basis of Accounting: Please mark one.

Lines 1-4: Self explanatory.

Line 5 – Total FTE Count: All employees in the public health agency/local health jurisdiction (LHJ) district that are supported by the funds reported, including environmental health. Do not include service providers who are contractors since they are not employees.

Column 1: BARS Expenditure Code

This is the expenditure code composed of the Basic Account number, first three digits, and Subaccount number, the following two digits. Basic and Subaccount (BASUB) (562.XX) corresponds to the activity performed in the local health jurisdiction. BARS expenditure codes may be added or deleted on the report as needed for each agency.

Column 2: Program

This is the SAO/DOH program name/description for BARS expenditure code.

Column 3: Total Expenditure

This is the total amount of expenditures for the BARS code. Total expenditures included direct, indirect, and overhead expenses. Round the total expenditures to the nearest dollar. The total expenditure should match the subsidiary or general ledger for each BARS code. If there are multiple programs for the BARS code, please add the amounts together to come to one expenditure amount.

For 562.1X, *Administration*: The amount of administration expenditures **not** allocated to the programs through an approved cost allocation plan.

For Non-Cash Awards (Vaccine in lieu): The amount for total expenditures should be the amount of vaccine used and expensed during the year. It does not include vaccine shipped directly to providers.

The “Cash Total for Agency” should balance to the total expenditures incurred by the health jurisdiction for the year.

Columns 4 through 10: Revenue Coding

Note: Please do not put more than one BARS Revenue Code/amount per cell. Insert additional rows if needed

Columns 4 and 5: State

BARS revenue codes beginning with a 334, 335 or 336. This would include state funds from DOH and other state agencies such as the DSHS and the Department of Ecology. These are grants, shared revenues, entitlement payments and impact payments that are funded with state money. It should not include grants passed through state agencies from the federal government.

For Non-Cash Awards (Vaccine in lieu): The amount for total state revenue should be calculated on an ongoing basis by shipping invoice provided with each shipment if available. With the change in distribution methods, it is no longer necessary to include vaccines that are sent directly to other providers. The shipping invoices should be retained for audit purposes.

Columns 6 and 7: Federal

BARS codes beginning with 331, 333, 339. This includes revenue collected directly from the federal government (331/339) or federal funds passed through state agencies (333/339).

For Non-Cash Awards (Vaccine in lieu): The amount for total federal revenue should be calculated on an ongoing basis. With the change in distribution methods, it is no longer necessary to include vaccines that are sent directly to other providers. Retain the shipping invoices for audit purposes.

Columns 8 and 9: Local

BARS codes that are not state or federal are included in local. This includes all tax levies, city and county contributions, distributions of state financial assistance, fees, permits, donations, miscellaneous program income, etc. Designated and undesignated fund balances and inter-fund transfers utilized in operations should also be included in this column.

Column 10: Total

This column is the cumulative total of columns 5, 7, and 9.